

## **Minutes of the Meeting of the Norwich Board of Listers 25 April 2016, noon, Tracy Hall**

Present: Cheryl A. Lindberg (Chair), Liz Blum, Lee Michaelides (Listers); Bill Krajieski (Assessor); Phil Dechert (Interim Town Manager); Jonathan Bynum (Clerk & Scribe)

Lindberg opened the meeting at noon.

### **1. Review and Approval of Agenda**

Lindberg asked Michaelides to talk about the Town Officer's Education Conference under Any Other Business. Blum **moved** (2<sup>nd</sup> Michaelides) to approve the agenda as distributed. Motion **passed 3-0**.

### **2. Public Comments**

None.

### **3. Approval of Minutes of Lister meeting of 28 March 2016**

Blum **moved** (2<sup>nd</sup> Michaelides) to approve the minutes of the Lister meeting of 28 March 2016 as distributed. Motion **passed 3-0**.

### **4. Further Discussion of Draft Reappraised 2016 Grand List values**

Krajieski said that the preliminary values were all set for the 2016 reappraisal, with the exception of a few utility values that are not yet available. At the moment the total proposed assessed taxable value is \$780,396,400, an approximately 7% increase over 2015.

Krajieski then shared statistics from the sales study, which showed median sales near 100% of proposed value for all State-mandated sales categories, and a coefficient of dispersion (COD) under 10 for all categories except for vacant land, which was under 15. Krajieski had also analyzed the model by testing depreciation, neighborhood, grade, condition, and building type. All analyses yielded satisfactory results.

The State's Division of Property Valuation and Review has a three-pronged test for evaluating reappraisal activity—equal treatment of sold and unsold parcels, equal treatment of homestead versus non-residential parcels, and the requirement that at least 95% of the parcels change in value. The proposed values in Norwich will pass all three prongs of the State's test.

Krajieski continued that the average increase in value was 7%, and of all residential improved property, 70% increased by 7% or less, 84% increased by 10% or less, and 94% increased by 20% or less.

Village parcels showed an average increase of 13%.

In response to a question from Lindberg, there was discussion of the village boundaries for purposes of assessment, zoning, and the Fire District. All three have different purposes and operate under different statutes, and all three assign slightly different boundaries to the village.

Lindberg asked what import a recent sale price would have in Krajieski's process. Krajieski replied that sale prices are critical, but he does not expect to hit every sale price dead on. Rather, the COD measures how well you are assessing a category of properties as a group.

Lindberg asked about use of the term "traffic" in the neighborhood codes. Krajieski explained that "traffic" is one of the neighborhood designations, sometimes indicating that the property lies on a commuter route. The neighborhood designation is one of the factors in determining a property's housesite value, and the assignment of neighborhood is guided by sales prices.

Lindberg asked whether we are treating contiguous lots under the same ownership fairly and according to the policy on this adopted previously. Krajieski said that he was valuing such lots separately, and then combining them for billing purposes.

#### **5. Assessor progress spreadsheet**

Krajieski said he would update this at the end of the month.

#### **6. May-June Lister Timeline**

There was discussion of the draft schedule distributed at the prior meeting. The Listers agreed to limit each grievance hearing to a maximum of 15 minutes. Michaelides would like to see the Clerk distribute to each grievant beforehand a reminder that there are only three ways to appeal your value—that it's not fair market value, that it's not equitable compared to other, similar properties, or that there are errors in the record.

#### **7. Discussion of Possible Future Change to Reinspection Cycle Frequency**

There was brief discussion of a possible letter from NEMC to the State Tax Department trying to establish whether a longer reinspection cycle frequency might be acceptable to the State. No decision was reached.

#### **8. Any Other Business**

Michaelides had met with a mapping vendor at the Town Officer's Education Conference. Dechert said that although Norwich does not have its tax maps online, they are available through the Agency of Natural Resources website.

Blum then **moved** (2<sup>nd</sup> Michaelides) for adjournment. Motion **passed 3-0**. Meeting adjourned at 1:00 pm.

Respectfully submitted,

Cheryl A. Lindberg  
Chair, Norwich Board of Listers